Vote Record

Assembly Committee on Agriculture

Date: 5-29-97 Moved by: Otte		Seconded by:	ott
AB: 223 AB: SB: SR: SJR:		Clearinghouse Rule: Appointment: Other:	
A: SR: A/S Amdt: A/S Amdt: (A)S Sub Amdt: A/S Amdt: A/S Amdt: A/S Amdt:	to A/S Amdt: to A/S Sub Amdt to A/S Sub Amdt		to A/S Sub Amdt:
Be recommended for: Passage Introduction Adoption Rejection		Indefinite Postpo Tabling Concurrence Nonconcurrence Confirmation	
Committee Member Rep. Alvin Ott, Chair Rep. Tom Sykora Rep. John Ainsworth Rep. Eugene Hahn Rep. Clifford Otte Rep. David Ward Rep. Robert Zukowski Rep. Rick Skindrud Rep. Barbara Gronemus Rep. Marty Reynolds Rep. Tom Springer Rep. Robert Dueholm Rep. John Steinbrink Rep. Joe Plouff		Aye No	Absent Not Voting
	Totals: _	14	

Motion Carried Motion Failed

Vote Record

Assembly Committee on Agriculture

Date: 5-29-97 Moved by: 0#R AB: 323		Seconded by: Clearinghouse Rule:	word	
AB: SB: SJR: SJR: A: SR: SR:		Appointment: Other:		
A/S Amdt: A/S Amdt: A/S Sub Amdt: A/S Amdt: A/S Amdt:	to A/S Amdt: to A/S Sub Amd to A/S Amdt:		to A/S Sub Ama	dt:
Be recommended for: Passage Introduction Adoption Rejection		Indefinite Postpo		
Committee Member Rep. Alvin Ott, Chair Rep. Tom Sykora Rep. John Ainsworth Rep. Eugene Hahn Rep. Clifford Otte Rep. David Ward Rep. Robert Zukowski Rep. Rick Skindrud Rep. Barbara Gronemus Rep. Marty Reynolds Rep. Tom Springer Rep. Robert Dueholm Rep. John Steinbrink Rep. Joe Plouff		Aye O O O O O O O O O O O O O O O O O O O	Absent	Not Voting
	Totals:	14 0		0

X	Motion	Carried
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Vote Record

Assembly Committee on Agriculture

Date: 5/29/97 Moved by: OHE AB: 223 as amended by AB: SB: SJR:	ASA I	Seconded by: Clearinghouse Rule: Appointment:	ott	
AJR: SJR: A: SR: A/S Amdt: A/S Amdt: A/S Sub Amdt: A/S Amdt:	to A/S Amdt: to A/S Sub Amdt to A/S Amdt:	Other:	to A/S Sub Amdt:	
Be recommended for: Passage Introduction Adoption Rejection		Indefinite Postpo Tabling Concurrence Nonconcurrence Confirmation		
Committee Member Rep. Alvin Ott, Chair Rep. Tom Sykora Rep. John Ainsworth Rep. Eugene Hahn Rep. Clifford Otte Rep. David Ward Rep. Robert Zukowski Rep. Rick Skindrud Rep. Barbara Gronemus Rep. Marty Reynolds Rep. Tom Springer Rep. Robert Dueholm Rep. John Steinbrink Rep. Joe Plouff		Aye So	Absent Not Voting	
	Totals: _	14		

Motion Carried

Motion Failed

Assembly Hearing Slip

(Name) STRTE CAPITAL (Street Address or Route Number)

Speaking against: Speaking in favor: (Representing)

Registering against: Registering In favor:

Speaking for Information only; Neither for nor against:

Please return this slip to a messenger promptly.

Room 411 West Madison, WI 53702 State Capitol Assembly Sergeant at Arms

Assembly Hearing Slip

(Please print plainly)

Date: 5/1/97 BIII No. 7/3 223 Or. Subject (Name) (Name) (Street Address or Route Number) (City & Zip Code)
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(Representing)

Speaking In favor: Registering In favor: Speaking against:

Registering against:

Please return this slip to a messenger promptly Speaking for *Information only;*Neither for nor against:

Madison, WI 53702 State Capitol Assembly Sergeant at Arms

Assembly Hearing Slip

(Please print plainly)

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(Representing)

Speaking in favor:

Speaking against: Registering In Iavor:

Registering against:

Speaking for *information only;* Neither for nor against:

Please return this slip to a messenger promptly

Assembly Sergeant at Arms Madison, WI 53702 State Capitol Room 411 West

Assembly Hearing Slip

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State Capitol Madison, WI 53702	

Assembly Hearing Slip

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Madison, WI 53702

Assembly Hearing Slip

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		5	e Number)	e de la constante de la consta	man	23		97
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(Representing)

Registering against:	Registering in favor:	Speaking against:	Speaking In favor:
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Speaking for *Information only;* Neither for nor against:

Registering against:

Please return this slip to a messenger promptly.

Assembly Sergeant at Arms Room 411 West Madison, WI 53702 State Capitol

Assembly Hearing Slip

(Please print plainly)

Date: 5-1-97

Bill No. 4533

Or.
Subject Subject Foley
(Name)

(Street Address or Route Number)

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(Representing) HOMINISTRATORS

Speaking in favor:

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would appreciated being

State Capitol

Room 411 West

Madison, WI 53702

Assembly Sergeant at Arms

Please return this slip to a messenger promptly

Speaking for Information only; Neither for nor against:

Registering In favor:

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AB223

DOR- 2 technical amendments - Othe olkay with

- large discrepancy in tax bill, condition changes
want amendment for authority to check
on zoning changes
ask for additional
into)

LRB or Bill No./Adm. Rule No. AB 223 FISCAL ESTIMATE Amendment No. if Applicable ORIGINAL ☐ UPDATED DOA-2048 N(R10/94) ☐ CORRECTED ☐ SUPPLEMENTAL Documentation Required in Application for Farmland Preservation Credit **Fiscal Effect** State: No State Fiscal Effect Check columns below only if bill makes a direct appropriation or affects a sum sufficient ☐ Increase Costs - May be Possible to Absorb appropriation Within Agency's Budget ☑ Yes ☐ No ☐ Increase Existing Appropriation ☐ Increase Existing Revenues ☐ Decrease Existing Appropriation ☐ Decrease Existing Revenues ☐ Create New Appropriation Decrease Costs Local: No Local Government Costs 1. Increase Costs 3. Increase Revenues 5. Types of Local Governmental Units Affected: Permissive ■ Mandatory ☐ Permissive ■ Mandatory ☐ Villages ☐ Cities 2. Decrease Costs 4. Decrease Revenues Permissive Mandatory Permissive ☐ School Districts ☐ WTCS Districts **Fund Sources Affected** Affected Ch. 20 Appropriations ☐ GPR ☐ FED ☐ PRO ☐ PRS ☐ SEG ☐ SEG-S Assumptions Used in Arriving at Fiscal Estimate In 1996, 23,000 Wisconsin farmers claimed the farmland preservation credit: 4,100 based on a farmland preservation agreement and 18,900 for land under zoning. Claimants with an agreement must include a copy of the agreement with the claim. Zoning claimants must include a zoning certificate with the claim. A zoning certificate, which is usually issued by the county zoning administrator, indicates, among other things: 1) the portion of acreage within the area zoned for exclusive agricultural use, 2) that each structure and improvement conforms to the requirements of the exclusive agricultural zoning, and 3) that soil and water conservation standards are met. Under the bill, a credit claimant with land under zoning would not be required to submit a zoning certificate each year if the claimant has obtained a zoning certificate in a previous year, and if the claimant determines that the conditions previously certified have not changed. Procedure Under Current Law. The zoning authority issues the initial certificate after a thorough examination of the zoning ordinance, the applicant's property tax bill and communication with the applicant and the county's land conservation officer regarding the applicant's farm and agricultural practices. In issuing the certificate in subsequent years, the zoning authority confirms that the farmer is in (continued on page two) Long-Range Fiscal Implications Agency/Prepared by: (Name & Phone No.) Authorized Signature/Telephone No. Date Wisconsin Department Of Revenue Yeang-Eng Braun 4/29/97 Yeary Grain

(608) 266-2700

Rebecca Boldt, (608) 266-6785

1997 Session

Fiscal Estimate
AB 223
Page 2

compliance with soil and water conservation standards and updates the previous year's certificate to correct for changes in acreage due to rezoning or sales. To make these adjustments, the zoning administrator relies on information obtained from the applicant, property lister, the land conservation officer, rezoning indices and maps. Issuing the certificate each year involves printing, postage and personnel time to make changes to prior year certificates.

Many counties process the applications through two mailings: an initial explanatory mailing, and a mailing of the certificate. Other counties mail instructions and then require applicants to obtain the certificate in person. Some counties charge no fees, whereas others charge fees ranging from nominal to \$25.

The Department uses the information on the zoning certificate to verify that the property for which the claim is made is subject to exclusive agricultural zoning and that it meets the conditions related to structures/improvements and soil conservation standards. The department relies on the annual certificates in making adjustments to the eligible acreage resulting from changes due to rezoning, purchase/sale, or construction of improvements.

<u>Fiscal Effect</u>. The bill would increase the Department's administrative costs related to processing farmland preservation credit claims. At the local level, the bill would decrease costs associated with processing zoning certificates and decrease revenues from issuing certificates.

<u>Department costs</u>. Because the claimant would no longer be required to submit the prior year's certificate, the Department would have to track the previously filed zoning certificate, increasing the time needed to process the claim. Department costs would increase under the bill due to the need for increased communication with claimants and information tracking, the cost of which could be absorbed. In addition, the reliance on previous years' certificates could result in the department failing to identify inappropriate claims or failing to make necessary adjustments to eligible acreage. If and when these errors are detected, staff time would be required to seek recovery of excess credits.

<u>Local Costs</u>. The bill would reduce county processing and personnel costs since the county would provide certificates only for first-time farmland preservation credit claimants and in cases where previously certified conditions have changed. To service the latter cases, the county would continue to track changes in acreage due to rezoning or land transfers. The savings in processing costs result from reduced postage and printing of certificates and related information. It is estimated that of the 18,900 claims made under exclusive agricultural zoning in 1996, 300 were new claims and 18,600 claims had been made in prior years.

It is estimated that 25 percent of claims are for lands in multiple townships and so require multiple zoning certificates. Thus, it is estimated that 23,250 zoning certificates are renewed each year under current law [18,600 claims x 1.25]. Of these, it is assumed that 6,000 certificates reflect changes and would still have to be issued under the bill. Thus, 17,250 fewer certificates would be issued each year under the bill.

Assuming that each certificate not issued costs \$3 in printing, postage, and staff time, the bill would result in annual local cost savings of approximately \$52,000 [17,250 certificates x \$3 unit cost]. Assuming the average fee charged for zoning certificates is \$5, local revenues from the fee would decline by \$86,250 [17,250 certificates x \$5 fee] annually.

1997 Session

FISCAL ESTIMATE WORKSHEET Detailed Estimate of Annual Fiscal Effect DOA-2047(R10/94) □ CORRECTED		D MENTAL	LRB OR Bill No.VA	dm. Rule No.	Amendment No		
			AB 223				
Subject							
	olication for Farmland Preservation						
I. One-Time Costs or Revenue Impacts for St	ate and/or Local Government (do not inclu	de in annu	nalized fiscal effect)	:			
II. Annualized Costs:			Annualized Fiscal Impact on State Funds from:				
A. State Costs by Category State Operations - Salaries and Fringe		ln:	creased Costs	Decreased Costs			
(FTE Position Changes)		(FTE)	(FT	E)		
State Operations-Other Costs				-			
Local Assistance				-			
Aids to Individuals or Organizations				-			
TOTAL State Costs by Category		\$		\$ -			
B. State Costs by Source of Funds GPR			Increased Costs		Decreased Costs		
FED				-			
PRO/PRS				 			
SEG/SEG-S				-			
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)		Increased Rev.		Decreased Rev.			
- 1000 (1995年) - 1000 (1995年) - 1000 (1995年)							
GPR Taxes		\$		\$ -			
GPR Earned				-			
FED				-			
PRO/PRS				-			
SEG/SEG-S			,	-			
TOTAL State Revenues		\$		\$ -			
	NET ANNUALIZED FISCAL IMPA	CT					
	STATE			LOCAL			
NET CHANGE IN COSTS \$ see text of fiscal note. NET CHANGE IN REVENUES \$			\$ -52,000				
		\$ -86,250					
Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.			-			
Wisconsin Department Of Revenue		4		1 .	ate		
Rebecca Boldt, (608) 266-6785	Yeang-Eng Braun 4 Carry C (608) 266-2700	y Bi	aun	4/2	9/97		
	1 1227 200-2100			<u> </u>			

MEMORANDUM

April 29, 1997

TO:

Marc Shovers

Legislative Reference Bureau

FROM:

Yeang-Eng Braun 45

Department of Revenue

SUBJECT:

Technical Memorandum on AB 223 - Documentation Required in Application for

Farmland Preservation Credit

We suggest two amendments to the bill in order to make the administration of this change to the Farmland Preservation Credit program clear:

- 1. Because of the four-year window for claiming credits, a claimant may file out of chronological order, that is, claim a 1998 credit before claiming the credit for 1997. For example, a 1997 claim filed in 1998, followed by a 1996 claim filed in 1999 it would not be appropriate to certify in 1999 (for the 1996 claim) that nothing had changed since 1998 (in which the 1997 claim was filed). For that reason, we recommend that on page 2, line 4, change "in" to "for". Otherwise, as in the example, a zoning certificate that was obtained in 1998 (for a 1997 claim) could be used to claim a credit in 1999 (for a 1996 claim). If the claimant determines that conditions of 1998 have not changed and still apply.
- 2. The bill should have effective date language to ensure consistent treatment of all claimants. We suggest the bill be effective for claims filed for the tax year beginning January 1 of the year following enactment.

If you have questions regarding this technical memorandum, please contact Rebecca Boldt at 266-6785.

YEB:RB:skr f:\fsn97-98\ab223.tec.doc



Wisconsin County Code Administrators

To:

Committee on Agriculture

From:

Wisconsin County Code Administrators

Date:

May 1, 1997

Harriet Ledley

Subject:

Assembly Bill 223

Thank you for the opportunity to comment on AB 223. The Wisconsin County Code Administrators, WCCA, is a statewide association of county employees whose responsibilities are the administration of county land use regulations such as Farmland Preservation. The zoning offices across the state keep track of the zoning certificates that are issued to the farmers so they can receive tax credits for their farm acres. In most counties, the farmers are required to come into the office and pick up their certificates and some counties charge a fee for this service.

There is a multitude of reasons the farmer should be required to pick up his/her certificate or have some contact with the zoning office on a yearly basis. First, and most important, it is a way to check their requirements to meet the conservation standards set up by statute. If there is a farmer that is not in compliance with his/her conservation plan then the zoning office is notified and no zoning certificate is issued. It has happened that a farmer out of compliance has attempted to pick up his certificate knowing or unknowing that he was out of compliance. Secondly, the certificate has a list of all the parcels that a farmer wishes to claim on his/her certificate. These parcel numbers must match their tax bills exactly or their whole tax return could be returned unpaid. In some cases, the counties tax lister may change a tax parcel number for whatever reason and in most cases the farmer will not notice the change and therefore think no changes have occurred. We have had farmers that have picked up their certificate without their current tax bills and have had a tax refund of thousands of dollars held up. Thirdly, a farmers tax liability may change from year to year and their parcels should be amended to reflect that change.

It is true that farmers would certainly know when the zoning has changed on any of their parcels or if a non-agricultural use has transpired but as you can see there are a number of other reasons that a farmer should be required to pick up their certificates on a yearly basis.

WCCA would like to go on record being opposed to AB223.